G. R. S. IX-5]

Previous references.

F 121-18(7-9)

File No. 6-17

1919.

Serial Nos. 138

(pp)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two

Part B for Nov--19

SUBJECT.

Report on the audit of the Food Supply accounts

Se 138) To, The Rev Comr
" Food Controller
" Comptr & Gaz
" Provident of Banq: & Mysore City
" Dy C~ of Dists — Taluks
" Pc Secy to Govt
Lr No 10560-Sys Dy 12-11-19
Reports the reports of the Food Supply accounts on the audit of accts maintained in the Srinivaspur and Kolar Taluks for the period ended 30-6-19

W D 1250—GPB—30,000—28-1-19

GENERAL AND REVENUE SECRETARIAT.

(~~42~~ pp

NOTES.

6-19

File No. 42

FILE HEADING.

Report on the audit of the food Supply Accounts

From

The Spl Comptroller

No. F.16. Dated 21 Aug 19 Received 22 8 19.

Diary No. 637	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

Submits the report of the Spl officer food Supply Accounts on the audit of the accounts maintained in the Srinivaspur and Kolar Taluks in connection with food Supply arrangements for the period ending 30-6-1919.

NOTES AND ORDERS.

In D O no H 65-QJ-121-18-9 the Comptroller was requested to submit periodical report of the work turned out by the Spl Establishment sanctioned G.O.Ms 6877-8 QJ 121-18-8 for the audit of accounts in connection with food Supply advances.

NOTES—First Sheet.

G. R. S. III-2]

4946 P.P.

General and Revenue Secretariat.

97 File No. 52 of 1919.

Serial No.

The more important of the irregularities noticed in the course of audit of Food Supply accounts of Sreenivasapur Taluk and Kolar Taluk are enumerated in para 2 of the P.W.D. vide also items 1 to 12 (on page 4+5)

Subd Doctr 2 6/8 27 [illegible]

The audit report of the accounts of the Srinivasapur Dy Collector among unsatisfactory State of things. Reference is invited to paras 2, & particularly 7–11 of the report.

The explanation furnished by the Amildar does not seem satisfactory. The S.D.O. is inclined to accept the explanation of the amildar further the existence of the irregularities noticed, but the DC or the F.C. has not offered any remarks in the matter. The opinion of the Chief Secretary may be invited on the file and a letter sent for favour of further action.

Yes. (Sd) 8/9/19

4946 P.P. 627 1/9

CHIEF SECRETARIAT II POLITICAL BRANCH. 10 SEP. 1919

(Chief Sec)

Subd. The file may be sent to the Food Controller for favour of remarks.

11/9/19

NOTE—Contn. sheet.

. R. S. III-2]

General and Revenue Secretariat.

G. 7 File No. 52 of 1919

4946 P.P.

Serial No.

No. 56 11/9/19

Forwarded unofficially to the Food Controller with Compliments for favour of his opinion & remarks

By order.

for Chief Secy 4.

Recd 11/9 5K.

No: 6224 11-9-19 3-10-19

Returned with compliments.

These two irregularities audit reports disclose certain irregularities in connection with the working of the grain depots in Srinivaspur and Kolar taluks. As regards the latter the Deputy Comrs. has expressed himself as "convinced" that "there has been no irregularity of a serious nature", while as regards the former he has expressed no opinion. Apart from a point of detail, these reports disclose certain defects which demand immediate correction:-

(1) A tendency to misuse public funds entrusted for one purpose for other purposes; to finance public transactions out of private funds; to obtain supplies on credit; and generally to enter into irregular financial transactions. Such a tendency however well-intentioned has to be strictly corrected. Even if a sudden emergency rendered such transactions inevitable, they should have been promptly regularised, by obtaining necessary sanction

GEN. & REV. SECTT. 7 - OCT 1919

NOTE—Contn. sheet.

G. 7 52 of 19-20.

and allotments of funds.

(2). The amounts of such transactions have not been maintained with that care, attention and accuracy that Government expect in regard to regular and ordinary transactions. Realisations are frequently kept out of account for long periods instead of being promptly paid into the Government treasury; advances have been allowed to remain outstanding indefinitely; pairs have been issued on credit and prompt measures have not been taken to recover the value of supplies.

(3) There is evidence in some quarters that any profit made by pairi transactions may be disposed of by; that the person who received a requested supplies is responsible only to fix the value of the pairi received, and that any question of realisations does not arise

G. 7. 5-2-19.

need not be accounted for.

I submit that the instructions may be issued to the Deputy Commissioner in respect of all the above points. They may be asked to see that the accounts are all properly compiled, and regularised. Inspect the audit (the Comptroller's staff must. This is done is likely to be unduly prolonged.

The several items in individual cases disclosed in the audit reports may be dealt with by Deputy Com.

Thanks.

[illegible]

8/7/19

RO 8/10/19

Suggestions.

Subs: If approved, the file may be sent to the Financial Secretary for issue of instructions as proposed.

9/10/19 Chapter

Had these not better issue from Home Office? 9-10-19.

Agreed. Let draft be sent to Financial Secretary for issue.

10/10/19

D 637 6

G. R. S. III-2]

General and Revenue Secretariat.

G.7 File No. 82 of 1919.

Serial No.

Draft issued
Ug
23/10/19 (Mail Section)

Dom
23-10-19.

Para 4 of the draft.
Mr. Dy Comm: Kolar requests to be furnished a report of the results for the 1st opposition.

Since added while draft

Please)

1021/25/10

Mmk
6.11.19

18
23-10-19

DEWAN'S OFFICE.
Rcvd. on NOV 4 1919
Reg. No. 2956

Chief Secy)

18
3/11

For approval

Dewan

csn
4/11/19
Dwn
4/11

Draft approved by Dewan
11/11

Vrongtm
11-11-19

138 To

The Revenue Comm^r
- Food Controller
- Comptroller to Govt
Presidents of Bdl & City Municipalities
- Dy Comm^rs of Dists

NOTE—Contn. sheet

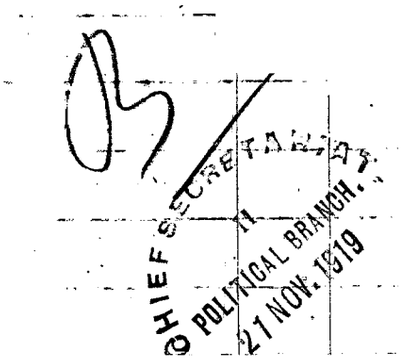
T. R. S. III-2]

General and Revenue Secretariat.

M. File No. 6 of 1919

Serial No.

Financial Ley to Govt.
No. S. 10560-74-9 12.11.1919
Records the reports of the Food-Supply accounts & the audit & accts maintained in the Shimoga Sirsi and Kolar talukas for the period ending 30.1.19.



Encls 1-2 Audit Reports
1 Statement
1 Copy of a letter
1 file of Correspondence in original

Secret
Kolar 1911 D 637

G.F. 52-9-

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. F.16. / Encl 11.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the August *1919* .

FROM

553

T.Satyaraj Chetty, Esq., B.A.,
M. N. KRISHNA RAO, ESQ., B.A.,

Offg: *Comptroller to the Government of*
His Highness the Maharaja of Mysore.

To

M. N. Krishna Rao, ESQ., B.A.,
Offg: *Secretary to the Government of Mysore,*
Financial *Departmen*

SIR,

Adverting to your D.O.letter No.Fl.65/GF.126-18-9 dated the 5th Instant, I have the honor to submit herewith the reports of the Special Officer in charge, Food Supply accounts, on the audit of the accounts maintained in the Srinivasapur and Kolar Taluks in connection wit Food Supply arrangements for the period ending 30th June '19.

The more important of the irregularities noticed in the two report are summarized below:-

Srinivasapur

(1) Cash Book not properly written up for six months.

(2) Non reconciliation of the Cash balance on hand with the account balance.

(3) Omission to credit in the Cash book an item of Rs.1-7-6 being the sale proceeds ~~restored~~ realised and acknowledged by the Amildar.

(4) Omission to take credit for an item of Rs.23-10-0 recovered from Shanbogue Venkatanarasappa by transfer towards the advance of Rs.30/- received from him on 11-1-19 and adjusted in the accounts on 22-3-19, thereby reducing the cash balance by Rs.23-10-0.

(5) Stock accounts not properly maintained.

(6) Proper accounts not maintained for recording credit sales and watching recoveries.

(7) Balance of stock not verified.

WD A 0610—GPB—5,000—10-8-17

C. O. 42-Rec.—17]

.....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

Kolar

(1) Cash Book not properly maintained and the consequent mixing up of private moneys with Government money (e.g.) excess cash viz., 56-14-4 found during examination by the Personal Assistant to the Deputy Commissioner.

(2) Stock accounts not properly maintained.

(3) Balance of stock not verified.

I have the honor to be,

Sir,

Your most obedient servant,

Offg: Comptroller.

F.C. 85

GPB—3,00,000—21-7-17—S.

COMPTROLLER'S OFFICE 10 JUN 1919 BANGALORE MYSORE GOVT.

1918-19.

From The Deputy Commissioner Kolar District

To The Comptroller to The Government of Mysore. Bangalore.

Dated 5th June 1919.

Despatched do

Received

General No.

No.

Enclosure No. F.1.

Read 6/6/19. Cy
Mr Tube

Forwarded with Compliments.

For Director
6/6/19

Sir,

With reference to your letter No. F.S.24. E/1. dated 24th March 1919, calling for a report regarding the discrepancies observed in the audit of the Food Supply accounts of Sreenivaspur Taluk, I have the honour to forward herewith in original correspondence ending with Chintamani Sub-Division Officer's memo No. H.C. 19/18-19 dated 2nd June 1919.

I have the honour to be
Sir,
Your most obedient Servt.

D.C. Subbarayappa.

for Deputy Commr
Kolar Dt

N 9

87/4.5
27/3

Food Supply 11

C. O. 16—Gl. 16]

WD 3012—GPB—5,000—6-8-37—S

In future communications on the subject, the No. and date of this letter and the distinguishing letters below the number may be quoted. All communications to be addressed to the Comptroller to the Government of H. H. the Maharaja of Mysore.

Window Delivery No. 12, Bangalore.

From

M. N. KRISHNA RAO, ESQ., B.A.,

Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

The Deputy Commissioner
Kolar Dt.

Dated

Despatched 22nd March 39.

Received

General No.

F. S. No. 24

Enclosure No. one

Sir

I am forwarding herewith
for information a copy of
the Special Report of the Auditor, Food Supply
accounts on the
Inspection of the accou
Connected with Food Sup
Arrangements in the Sri
rangapur Taluk. I have h
hon

honor to observe as follows on
the several points noticed herein:—

(1) The authority under which the
Reading Room Fund, & Subscriptions amounts
were utilised for purchase of Newspapers
may be briefly mentioned— The Revenue
Returns for Subscriptions Charges &c.
have been requested & the Treasury
immediately the necessity of the same ceased
to exist— ~~It may perhaps be ordered to~~
~~be done.~~ This will be done without
further delay.

2). ~~Count~~ Printed forms of registers
& account books were supplied
to all the Sub. Co. so far back as
January 09. The circumstances
under which the accts. have not
been maintained by the Auditor
in the prescribed forms are not
understood. Why Counterfoil
receipts are not being issued
for amounts pd. to the Auditor him
is not also understood. Is this
the only means of Subscribers paying
all

all amounts received by the
Depot have been credited
to the Cash book, the use
of these receipt books should
be strictly enforced.

3. The Auditors Board
to allow the Auditor to examine
the cash on hand, ~~coupled with~~
~~the fact that the former did~~
~~not know what the balance~~
of Cash with him was at the
Keeping for Rept. such cash in his
own Custody outside the Office
to ~~highly objectionable~~ The
Money did ~~at once~~ be ordered
to be lodged in the Civil
Treasury for Safe Custody

4.) The failure on the part
of the Auditor to submit
monthly accts to the Dept
Bill ~~Commissioner~~ has also
required to.

~~As the above facts~~

~~have~~

are due from Kolar and Srinivaspur Taluks in spite of issuing several reminders & that they, when received, would be embodied in the accounts for the month of January 1919.

The Amildar had not submitted account for any month to the Deputy Commissioner, Kolar Dt, upto the date of audit ie 18th March 1919 though he had been conducting transactions from October 18.

(9) Immediate arrangements should be made for writing up the Cash book & Stock account upto date and depositing the Cash kept by Amildar in his personal Custody, into the Taluk Treasury.

Mill. Krishnaswamy Iyengar
Senior Auditor
20.3.19 Food Supply Audit Dept

15

Submitted

The following are the important points to be considered regarding the maintenance of Food Supply Accounts in the Srinivaspur Taluk during the period from October 1918 to January 1919.

(1) The amounts utilized by the Amildar for Food Supply Operations are as follows:-

(a) Amounts drawn from the Taluk Treasury	1446-5-6
(b) Reading Room Fund	1000-0-0
(c) Influenza amount	100-0-0
(d) Borrowed from Society	100-0-0
Total Rs.	2646-5-6

(2) Ragi, Rice and Paddy were purchased to the extent of Rs. 2965-15-8 out of which Rs. 2288-7-0 were paid in Cash excluding Rs. 219-6-1 incurred on account of Hire Charges.

(3) Cash & credit Sales were conducted to the extent of Rs. 1264-9-11 & 596-5-10 respectively. No receipts were issued for the amounts received on

on account of Cash & credit
Sales. Realizations on account
of credit Sales had also been
from payments being noted
in the accounts books on the
Remembrance of Amildar.
(4) The above figures were
obtained from different
Rough or Kachha books written
up by Amildar.
(5) No regular Cash book &
Stock accounts were maintained.
Instructions were given on the occasion of audit for opening
the above books in the
prescribed forms & the
entries were being made
therein.
6) Since the Amildar did
not know what ought to be
his Cash balance, he did
not produce Cash on hand
during the time of audit
ie on 17th & 18th March 19
(7) The Cash, it appears, was
kept in the personal Custody
of the Amildar.
(8) The deputy Commissioner
Kolar had stated in his
letter No: 315 of 20.2.19
to Comptroller that the

16

Reference - Christiansund Post Division

Appeal to Hon. Dep. H.C. 49/18-19 dated 31-5-19.

No. C. 702/1/1

Beg to submit herith a memo furnishing explanation called for

1-6-19

Yours obedt servt

He 19/18-19 Encl 5

Ref to Dy Conr with reference to his R-HC 315/18-19 of 28-3-19

The answer's explanation for being absent from work is that he was suffering from a severe attack of Influenza during a period of considerable stress & strain - & which prostrated him temporarily - & that it was impossible for him to do extra work, as he was engaged in the system of maintaining accounts & Registers and in reconstructing the necessary Registers & Cash Book till a late period owing to difficulty - The Dept has asked to explain what steps it has taken to meet the emergency when the supplies are cut off & prices go up in Italy & this panic, due to restrictions on one hand & high prices & distress on the other, in addition to the ordinary multifarious duties, on the 16th May it was found that the Cash Book was taken up to the 15th & the opportunity of inspecting & found out of date.

K. 4.6.19 Food clerk

Ellen now Bergen vide Manuscript

11/7

The following are the important points to be considered regarding the maintenance of Food Supply Accounts in the Sriranjapur Taluq during the period from October 1918 to January 1919.

(1) The amounts utilised by the Amildar for Food Supply operations are as follows:—

(a) Amounts drawn from the Taluq Trg.	Rs 1446-5-[illegible]
(b) Reading Room Fund.	Rs 1,000-0-[illegible]
(c) Influenza Amount	100-0-[illegible]
(d) Borrowed from Society	100-0-[illegible]
Total .... Rs.	2,646-5-[illegible]

(2) Ragi, Rice and paddy were purchased to the extent of Rs. 2,965-15-8 out of which Rs 2,288-7-0 were paid in cash, excluding Rs 219-6-1 incurred on account of other charges.

(3) Cash and credit Sales were conducted to the extent of Rs 1,264-9-11 and Rs. 596-5-10 respectively. No receipts were issued for the amounts received on account of Cash and Credit Sales. Realizations on account of Credit Sales had to be ascertained from payments being noted in the account book on the remembrance of the Amildar.

(4) The above figures were obtained from different rough or Kacha Books written up by Amildar.

(5) No regular Cash Book and Stock Account were maintained. Instructions were given in the course of audit for opening the above books in the prescribed forms and the entries were being made there in.

(6) Since the Amildar did not know what ought to be his cash balance, he did not produce cash on hand during the time of audit, i.e. on 17th & 18th March 1919.

The cash, it appears, was kept in the personal custody of the Amildar.

The Deputy Commissioner, Kolar district, had stated in his letter No. 315 dated 20th February 1919 to the Comptroller that the accounts were due from Malur and Srinivaspur Talugs in spite of sending several reminders and that they, when received, would be embodied in the accounts for the month of January 1919. The Amildar had not submitted account for any month to the Deputy Commissioner, Kolar district up to the date of audit i.e; 18th March 1919 though he had been conducting transactions from October 1918.

"It Immediate arrangements should be made for writing up the Cash Book and Stock Account up to date and depositing the cash, kept by the Amildar in his personal custody, into the Taluq Treasury.

"Copy"

For Deputy Commissioner
Kolar district

Letter No. F. S. 24/8 one dated 24th March 1919 from the Comptroller in Mysore to the Deputy Commissioner, Kolar District.

20

forwarding herewith for information a copy of the Special Report of the Auditor, Food Supply Accounts, on the inspection of the accounts connected with Food Supply arrangements in the Sreenivaspur Taluq, I have the honour to observe as follows on the several points noted therein:-

1. The authority under which the Reading Room fund and Influenza amount were utilized for purchase of food stuffs may be kindly intimated. The advance drawn for Influenza charges should have been refunded to the Treasury immediately the necessity for the same ceased to exist. This should be done without further delay.

2. Printed forms of registers and account books were supplied to all the Districts, so far back as January 1919. The circumstances under which the accounts have not been maintained by the Amildar in the prescribed forms are not understood. Why Counterfoil receipts are not being issued for amounts paid to him is not also understood. As this is the only means of satisfying ourselves that all amounts received in the depot have been credited in the Cash Book, the use of these receipt books should be strictly enforced.

3. The Amildar should not have refused to allow the Auditor to examine the cash on hand not kept cash in his own custody outside the office. The money should be ordered to be lodged in the Government Treasury for safe custody.

4. The failure on the part of the Amildar to submit the monthly accounts to the Deputy Commissioner's office has also to be enquired into.

5. As a report has to be submitted to Government, I request that the matter may be kindly enquired into and a report furnished very early.

The matter may be kindly treated as very urgent.

Rtte 315-18.9 Secy.

Memoo 11-C.19 / 28-C.

Copy of the above is forwarded to the Amildar, Sreenivaspur Taluk through the Sub division officer, Chintamani for information and favour of immediate report on the points referred to above and also the observations noted in the enclosure.

D.C. Subbaramayya

28/3/19. for Deputy Commr

WG Holdsworth

11-C.19 / 28-C Memo

Forwarded to the Amildar Sreenivaspur Taluk for information & early report

31-3-19

Amildar

He 315/8-19

We 19/8/19

22

Memo

The attention of the Sub Division officer Chintamani is invited to this office memo R.H.C. 315/18-19 dated 29th March 19. forwarding through him to the Amildar, Sreenivaspur Taluk, a copy of the comptroller's letter no. R.S.M.S 223/19 re. the discrepancies noted in the course of audit of the Food supply accounts of Sreenivaspur Taluk. No report has yet been received either from the Amildar or the Sub-Div. officer in the matter in spite of reminder. He is requested to obtain and forward the Amildar's report together with his opinion in the matter immediately.

Ref: No 1796 17.5.19

D.C. Subbarayappa.

13/5/19 for Deputy Commissioner

Kolar District.

Received 14.5.19

We Re 17.5.19

Site

forwarded to the Amildar of Srinivaspur.

Taluk for immediate report in continuation of this office No. Stc 19 dated 3.4.19.

Sub Division officer

Chintamani Sub Division

Deputy Commissioner's Office
Kolar District

Immediate
Mtc 315 /19

Memo

The attention of the Sub Division Officer, Chin-
tamani, is invited to this office no. R.C. 315/18-19
dated 29th March 19 forwarding through him to the
Amildar, Sreenivaspur Taluk, a copy of the Comp-
troller's letter no. R.S. 24 & 22 3/19 re the discrepancies
noted in the course of audit of the Food Supply accounts
of Sreenivaspur Taluk and it is observed that
no report has yet been received either from
the Amildar or the Sub Dn. officer. He is re-
quested to kindly obtain and forward the amildar's
report together with his opinion in the matter
at once as a reminder has been received
from the Comptroller.

Dy el
Through
Office c/o
copy
3974/19

30/4/19

orders issued
to the Amildar Vide
no H.C. 19 dt 3.4.19 under
reminder no H.C. dt 19

29/4/19

D.C. Subbarayappa
for Deputy Comr
Kolar

Memo

Forwarded to the Amildar Srimushna
diate reference in continuation of this
Office No. A-6 dated 8-4-19.

1- Champaner

Sub-Divisional Officer
Mahilamanj

Chittaranjan
28.5.19

OC 865/19

Immediate.

Memo

The enclosure of this memo explains
Taluk is responsible
his explanation which further
delay in the matter
objection
food supply among- failing
he will be responsible
which
quick - This
of delay
in the part of the enclosure
by unsatisfactory.

Chairman

28/5/19

29/5/19
Personal

C.101

Submitted.

OC 866/19

The explanation under should
by tomorrow to post. Applica
must go the day.

30.5.19

Sd. No. 2442
30-5-19

30.5.19

Memo

At the End of October 1918 on account of the scarcity of food grains in the bazaar in Srinivaspur Town and the merchants professing inability to trade in food Grains, I resolved to purchase Rice, Ragi and Paddy and sell them to the people in the Taluk office at reasonable rates. For a long time, no Govt. money was used on this account. The Grains were purchased on Credit and sold in retail and from the daily proceeds of the sale, the persons from whom they were purchased were paid as soon as they came for the money. This was an arrangement begun on my own responsibility in the public interest to appease popular clamour and as it was thought to be a temporary measure and as Every day Ragi was purchased and sold in retail and as there was no spare clerical hand in the Taluk office to be Entrusted with the task of Keeping Elaborate accounts, the money was kept in my own hands, Keeping a few Kutcha accounts just sufficient to prepare future accounts.

While Ragi was locally available and was susceptible of being purchased by me on Credit, Rice was not so and has to be purchased in Chintamani Shandy for Cash and as intense hardship was felt by officials of the Various Govt

office for want of rice, I purchased 2 Cart loads in Chinkaman' Shandy with the help of the Chinkamani Muhidan, one Cart-load by taking a loan of Rs 100/= from the local Co-operative Society and another by utilizing a sum of Rs 100/= out of the Influenza Imprest of Rs 200/= granted to this Taluk.

3. In the Govt. order detailing the measures to be adopted for arresting the spread of Influenza, the Govt. ordered that Grains and Cloths should be supplied to the poor. I thought it would be in keeping with the benevolent measures sanctioned by Govt. if a part of the superfluous portion of Influenza Imprest be utilized to relieve the deficiency and thus help the Vital needs of the small paid Govt. servants of all Depart. ments. Influenza accounts of this Taluk were passed by the Deputy Commissioner in his No. L.F.C. 1485 dated 8.3.1919 and the unexpended amount, viz. Rs 118-11-10 was refunded to the Treasury on 21.3.1919.

As regards the utilization of the Reading Room Imprest, I beg to state that a sum of Rs 500/= was granted as Food Imprest for the Taluk office and as no P.S.T.R. was received for the purpose, I did not draw any portion of it for some time for meeting Emergent demand for the purchase and storage of Rice in the Taluk office for which urgent instructions were received from the Deputy Commissioner, but utilized a sum of Rs. 250/= out of the Reading Room Imprest that was lying in cash idle in the Taluk office Imprest

box intending to recoup it from the Food Imprest soon. This was done openly for a bonafide Govt. purpose and I thought no objection would be raised for it. This sum also has been recouped.

As regards para 2 of the Comptroller's letter I beg to state that as soon as a Taluk Depot was improvised, a few Kutcha accounts were kept by me to form the basis for preparation of future accounts as mentioned already. Subsequently, the Food Controller prescribed certain accounts. Soon afterwards, Govt. prescribed certain returns in supercession of all returns prescribed by the Food Controller and others. With great difficulty, as there was no special Staff for the so called Taluk Depot figures were furnished by me personally both for the accounts prescribed by the Food Controller and those prescribed by Govt. Subsequently, the Comptroller prescribes certain Registers and forms of accounts. Instructions about the latter were received only on 20-1-1919. To work up the accounts with retrospective effect on the lines prescribed by the Comptroller from the Kutcha accounts I had on hand, was found very difficult, since there was no whole-time clerk for the Charge of the Taluk Depot and for the maintenance of the accounts, I has to do it personally in the midst of Jamabandy, amaroyi sales and various Executive distractions. In the month of February 1919, two dacoities took place in the border villages of the Taluk and a few day-light robberies on the border. There was plague in the Town and as the people would not move out, as in former years, the disease persisted and created an anxious

situation. The members of Council visited the Taluk at the End of February 1919. On account of these various causes, the Compilation of Food accounts with retrospective Effect was retarded and could not be submitted immediately they were called for. In fact, I required two months time to work up the accounts. Printed forms and accounts had not been received in the Taluk office Even on the date of the auditors visit. only after the auditors instructions were received, the necessary Treasury Registers and Cash book were opened and one of the two Extra officials sanctioned for the Taluk office in Connection with the Taluk Revision Scheme was detailed wholly for the Charge of the depot and food accounts, and he received personal instructions from the auditors and has since been trained for the maintenance of Food accounts.

Para 3 of the Comptroller's letter:

The auditors wanted to go back to Bangalore on the 18th March 19 by the 12 o'Clock train by which time the Cash book had not been closed. On the same day, the Excise Commissioner came to the Taluk office; I had to arrange for the inspection of the Taluk office Registers. I was, in consequence, not able to close the Cash book and determine the Correct balance for being shown to the auditors. After the departure of the Excise Commissioner, the Cash book was closed, Correct balance determined and the amount has been ever since kept in the Treasury in the Inspection box. Since then Every days Collection is then and there sent to the Treasury. The Chintamani Sub Division office recently Checked the Cash balance with the Cash book in short notice and found it

all right. The accounts are also being submitted to the Deputy Commissioner's office, like any other account of the Taluk office.

Money was drawn from the Treasury as follows on advance memos:

On 14.12.1918	317-10-0
On 17.12.1918	216-8-0
On 18.12.1918	412-3-6
On 21.12.1918	500-0-0
	1446-5-6

This amount together with a sum of Rs 250/= out of Reading Room Imprest was utilized wholly on Govt. account, i.e. for sending 88 Cart-loads of Rapi to Kolar Gold Fields and purchasing gunny bags and a sum of Rs. 1778/= has been since received from the Vice President, Sanitary Board towards the cost of Rapi supplied.

As regards the Rapi that was purchased for retail sale in the Town, no Govt. money was utilized at all. As a result of Economical and Conscientious management of the Taluk Depot, a sum of about Rs. 350/- has been secured as profit even after selling Rapi to the public at the rate of 12 Seers per Rupee.

In Conclusion, I beg to state that the months of October, November and part of December represented period of Crisis for Tehsildars. In dealing with the two-fold Calamities of Influenza and Scarcity of food grains, several of them, of whom I am one, with Calamities in their own houses and in the houses of the Subordinate Staff, gave their life blood for the public welfare. In Views of this Considerate any responsibility on my part in keeping the —

G.R.S. VI–71]

SUBJECT.....

Diary No. of letter replied to.....

Section

File No.

Serial N

General and Revenue Secretariat

Proceedings of the Government of His Highness the Maharaja of Mysore.

( )

, *the* *191*

Date of issue..... 12/11/19

Signed by..... H V Ashe

Read— Letter no. 716 of the 21st August 1919 from the Comptroller to Govt. submitting the reports ~~on the audit of the accounts~~ of the Spl. Offr in charge of the Food supply ~~accts~~ account on the audit of the accounts maintained in the Secretariat & Relief Wks in connection with food supply arrangement

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

~~Order Thereon—No.~~

the end of June 1919.

Order

Recorded -

2. Apart from points of details, these audit reports disclose ~~the following defects which demand corrective~~ :-

a tendency towards utilising public funds for other purposes; to finance public transactions out of private funds; to obtain supplies on credit and generally to enter into irregular transactions. Government consideration of a sudden emergency rendered such transactions inevitable, they should have been promptly regularised, by obtaining

List of enclosures.

Copied by

Examined by

WD 1744—GPB -30,000—17-3-19.

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Necessary sanctions &
allotment of funds - More-
over the accounts of such
transactions have not
been maintained with
that care, attention &
accuracy that Govt expects
in regard to regular &
ordinary transactions.
Realizations are frequently
kept out of account for
long periods instead of
being promptly paid
into the Govt; advances
have been allowed to
remain outstanding
indefinitely; stores
have been issued on credit
& prompt measures
have not been taken to
recover the value of
supplies. The ~~Re~~
~~Accountant~~ Dy Comptr of Sts

are requested to take im-
mediate steps to have
all these defects rectified
and issue necessary
instructions against their
recurrence -

3. ~~Govt also observe~~
~~that~~ Some of the officers
connected in the the food supply
arrangements ~~can~~ ~~the~~ appear to be
under the impression
that any profits made by
grain ~~Contractors~~ may
be disposed of locally;
that the officers who received
& acquired supplies
is responsible only to pay
the value of the grain re-
ceived and that any
excess of realizations
over cost price need not
be accounted for - Govt Commend- too short
~~Govt~~ take this opportunity

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

of impressing on all such officers that they will be held ~~are~~ responsible to see that the value ~~the~~ realized by the sale of the supplies ~~made~~ entrusted to their charge are promptly credited to Govt. The disposal of the profits if any, be left to Govt. The Dy Comrs of Dts will issue necessary instructions ~~in this respect also~~

4. The several items of irregularities in individual cases disclosed in the audit reports will be dealt with by the Dy Comrs - Kohat Dt - who is requested to send a report of the result to the Chief Secy for the info of Govt.

V3/10/29

~~In this respect also~~ ~~report~~ Submit ~~a Comprehensive list~~ at the close of the operations, a Comprehensive list of losses sustained by the negligence of their Subordinates ~~On this respect Govt~~.

11.11.29

To the Rev Comr
The Food Controller
The Comptroller Weapons
The Presidents Blue
Regulating Committee
The Dy Comrs of Dts (Kohat
with the audit
reports of state-
ments)

GPB—20,000—7-7-1